

Exhibit 20

MARYLAND
FORM
502RESIDENT INCOME
TAX RETURN2015
Page 2

NAME KEVIN S FOWLER

SSN [REDACTED]

SUBTRACTIONS
FROM INCOME

See Instructions.

8. Taxable refunds, credits or offsets of state and local income taxes included in line 1 8.
9. Child and dependent care expenses 9.
10. Pension exclusion from worksheet in Instructions 10.
11. Taxable Social Security and RR benefits (Tier I, II and supplemental) included
in line 1 11.
12. Income received during period of nonresidence (See Instructions.) 12.
13. Subtractions from attached Form 502SU 13.
14. Two-income subtraction from worksheet in Instructions 14.
15. Total subtractions from Maryland income (Add lines 8 through 14.) 15.
16. Maryland adjusted gross income (Subtract line 15 from line 7.) 16.

DEDUCTION
METHOD

See Instructions.

All taxpayers must select one method and check the appropriate box.

☐ STANDARD DEDUCTION METHOD (Enter amount on line 17.)☒ ITEMIZED DEDUCTION METHOD (Complete lines 17a and 17b.)

17a. Total federal itemized deductions (from line 29, federal Schedule A.) 17a.

17b. State and local income taxes (See Instructions.) STMT 1 17b.

Subtract line 17b from line 17a and enter amount on line 17.

17. Deduction amount (Part-year residents see Instructions.) 17.

18. Net income (Subtract line 17 from line 16.) 18.

19. Exemption amount from Exemptions area (See Instructions.) 19.

20. Taxable net income (Subtract line 19 from line 18.) 20.

MARYLAND
TAX
COMPUTATION

21. Maryland tax (from Tax Table or Computation Worksheet Schedules I or II) 21.

22. Earned income credit (1/2 of federal earned income credit. See Instructions.) 22.

23. Poverty level credit (See Instructions.) 23.

24. Other income tax credits for individuals from Part J, line 10 of Form 502CR
(Attach Form 502CR.) 24.

25. Business tax credits You must file this form electronically to claim business

26. Total credits (Add lines 22 through 25.) 26.

27. Maryland tax after credits (Subtract line 26 from line 21.) If less than 0, enter 0 27.

LOCAL TAX
COMPUTATION28. Local tax (See Instructions for tax rates and worksheet.) Multiply line 20
by your local tax rate .0256 or use the Local Tax Worksheet 28.

29. Local earned income credit (from Local Earned Income Credit Worksheet in Instructions.) 29.

30. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instructions.) 30.

31. Local tax credit from Part K, line 1 of Form 502CR (Attach Form 502CR.) 31.

32. Total credits (Add lines 29 through 31.) 32.

33. Local tax after credits (Subtract line 32 from line 28.) If less than 0, enter 0 33.

34. Total Maryland and local tax (Add lines 27 and 33.) 34.

35. Contribution to Chesapeake Bay and Endangered Species Fund (See Instructions.) 35.

36. Contribution to Developmental Disabilities Services and Support Fund (See Instructions.) 36.

37. Contribution to Maryland Cancer Fund (See Instructions.) 37.

38. Contribution to Fair Campaign Financing Fund (See Instructions.) 38.

39. Total Maryland income tax, local income tax and contributions (Add lines 34 through 38.) 39.

40. Total Maryland and local tax withheld (Enter total from your W-2 and 1099 forms
if MD tax is withheld and attach.) 40.41. 2015 estimated tax payments, amount applied from 2014 return, payment made
with an extension request, and Form MW506NRS 41.

42. Refundable earned income credit (from worksheet in Instructions.) 42.

43. Refundable income tax credits from Part L, line 6 of Form 502CR
(Attach Form 502CR. See Instructions.) 43.

44. Total payments and credits (Add lines 40 through 43.) 44.

TAXABLE YEAR

2015

**California Adjustments -
Nonresidents or Part-Year Residents****CA (540NR)****Important:** Attach this schedule behind Long Form 540NR, Side 3 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

KEVIN S. FOWLER**Part I** Residency information. Complete all lines that apply to you and your spouse/RDP for taxable year 2015.

During 2015:

1 My California (CA) Residency (Check one)

a Myself: ☒ Nonresident ☐ Part-Year Resident ☐ Residentb Spouse: ☐ Nonresident ☐ Part-Year Resident ☐ Resident

Yourself

Spouse/RDP

2 a I was domiciled in (enter two letter code, see instructions)

☐**MD**☐

b I was in the military and stationed in (enter two letter code)

☐☐

3 I became a CA resident (enter state of prior residence and date (mm/dd/yy) of move)

☐☐

4 I became a CA nonresident (enter new state of residence and date (mm/dd/yy) of move)

☐☐

5 I was a CA nonresident the entire year (enter state of residence)

☐**MD**☐

6 The number of days I spent in CA for any purpose was:

☐☐

7 I owned a home/property in CA (enter Y for Yes, N for No)

☐**Y**☐

8 Before 2015: I was a CA resident for the period of

☐☐**Part II** Income Adjustment Schedule**Section A - Income****A**
Federal Amounts
(taxable amounts
from your federal
tax return)**B**
Subtractions
See instructions
(difference between
CA & federal law)**C**
Additions
See instructions
(difference between
CA & federal law)**D**
Total Amounts Using CA
Law As If You Were a
CA Resident
(subtract col. B from
col. A; add col. C
to the result)**E**
CA Amounts
(Income earned or received as a
CA resident and income earned
or received from CA sources
as a nonresident)7 Wages, salaries, tips, etc. See
instructions before making
an entry in col. B or C

7

8 Taxable interest.

(b) 8(a)

9 Ordinary dividends.

(b) 9(a)

10 Taxable refunds, credits,
or offsets of state and local
income taxes

10

11 Alimony received

11

12 Business income or (loss)

12

13 Capital gain or (loss)

13

14 Other gains or (losses)

14

15 IRA distributions.

(a) 15(b)

16 Pensions and annuities.

(a) 16(b)

17 Rental real estate, royalties, partnerships,
S corporations, trusts, etc.

17

18 Farm income or (loss)

18

19 Unemployment compensation

19

20 Social security benefits.

(a) 20(b)

21 Other income.

a California lottery winnings

b Disaster loss deduction from FTB 3805V

c Federal NOL (Form 1040, line 21)

d NOL deduction from FTB 3805V

21

e NOL from FTB 3805D,
FTB 3805Z, FTB 3806,
FTB 3807, or FTB 3809

f Other (describe):

22 a Total: Combine line 7 through line 21

in each column. Continue to Side 2

22a

**MARYLAND
FORM
502**

**RESIDENT INCOME
TAX RETURN**



2016
Page 2

NAME KEVIN S FOWLER SSN [REDACTED]		
INCOME See Instructions.	1. Adjusted gross income from your federal return ▶ 1.	
	1a. Wages, salaries and/or tips ▶ 1a.	
	1b. Earned income ▶ 1b.	
	1c. Capital Gain or (loss) ▶ 1c.	
	1d. Taxable Pension, IRA, Annuities ▶ 1d.	
	(Attach Form 502R.)	
1e. Place a "Y" here if the amount of your investment income is more than \$3,400		
ADDITIONS TO INCOME See Instructions.	2. Tax-exempt interest on state and local obligations (bonds) other than Maryland ▶ 2.	
	3. State retirement pickup ▶ 3.	
	4. Lump sum distributions (from worksheet in Instructions.) ▶ 4.	
	5. Other additions (Enter code letter(s) from Instructions.) ▶ 5.	
	6. Total additions to Maryland income (Add lines 2 through 5.) ▶ 6.	
	7. Total federal adjusted gross income and Maryland additions (Add lines 1 and 6.) ▶ 7.	
	SUBTRACTIONS FROM INCOME See Instructions.	8. Taxable refunds, credits or offsets of state and local income taxes included in line 1 ▶ 8.
9. Child and dependent care expenses ▶ 9.		
10. Pension exclusion from worksheet in Instructions ▶ 10.		
11. Taxable Social Security and RR benefits (Tier I, II and supplemental) included in line 1 ▶ 11.		
12. Income received during period of nonresidence (See Instructions.) ▶ 12.		
13. Subtractions from attached Form 502SU ▶ 13.		
14. Two-income subtraction from worksheet in Instructions ▶ 14.		
15. Total subtractions from Maryland income (Add lines 8 through 14.) ▶ 15.		
16. Maryland adjusted gross income (Subtract line 15 from line 7.) ▶ 16.		
DEDUCTION METHOD See Instructions.	All taxpayers must select one method and check the appropriate box. <input type="checkbox"/> STANDARD DEDUCTION METHOD (Enter amount on line 17.) <input checked="" type="checkbox"/> ITEMIZED DEDUCTION METHOD (Complete lines 17a and 17b.) STMT 2	
	17a. Total federal itemized deductions (from line 29, federal Schedule A.) ▶ 17a.	
	17b. State and local income taxes (See Instructions.) ▶ 17b.	
	Subtract line 17b from line 17a and enter amount on line 17.	
	17. Deduction amount (Part-year residents see Instructions.) ▶ 17.	
MARYLAND TAX COMPUTATION	18. Net income (Subtract line 17 from line 16.) ▶ 18.	
	19. Exemption amount from Exemptions area (See Instructions.) ▶ 19.	
	20. Taxable net income (Subtract line 19 from line 18.) ▶ 20.	
	21. Maryland tax (from Tax Table or Computation Worksheet Schedules I or II) ▶ 21.	
	22. Earned income credit (1/2 of federal earned income credit. See Instructions.) ▶ 22.	
LOCAL TAX COMPUTATION	23. Poverty level credit (See Instructions.) ▶ 23.	
	24. Other income tax credits for individuals from Part K, line 11 of Form 502CR (Attach Form 502CR.) ▶ 24.	
	25. Business tax credits ▶ 25. You must file this form electronically to claim business tax credits.	
	26. Total credits (Add lines 22 through 25.) ▶ 26.	
	27. Maryland tax after credits (Subtract line 26 from line 21.) If less than 0, enter 0 ▶ 27.	
	28. Local tax (See Instructions for tax rates and worksheet.) Multiply line 20 by your local tax rate .0250 or use the Local Tax Worksheet ▶ 28.	
	29. Local earned income credit (from Local Earned Income Credit Worksheet in Instructions.) ▶ 29.	
	30. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instructions.) ▶ 30.	
	31. Local tax credit from Part L, line 1 of Form 502CR (Attach Form 502CR.) ▶ 31.	
	32. Total credits (Add lines 29 through 31.) ▶ 32.	
	33. Local tax after credits (Subtract line 32 from line 28.) If less than 0, enter 0 ▶ 33.	
	34. Total Maryland and local tax (Add lines 27 and 33.) ▶ 34.	
35. Contribution to Chesapeake Bay and Endangered Species Fund (See Instructions.) ▶ 35.		
36. Contribution to Developmental Disabilities Services and Support Fund (See Instructions.) ▶ 36.		
37. Contribution to Maryland Cancer Fund (See Instructions.) ▶ 37.		
38. Contribution to Fair Campaign Financing Fund (See Instructions.) ▶ 38.		

TAXABLE YEAR

2016

**California Adjustments -
Nonresidents or Part-Year Residents****CA (540NR)****Important:** Attach this schedule behind Long Form 540NR, Side 4 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

KEVIN S. FOWLER**Part I Residency Information.** Complete all lines that apply to you and your spouse/RDP for taxable year 2016.

During 2016:

1 My California (CA) Residency (Check one)

a Myself: ☒ Nonresident ☐ Part-Year Resident ☐ Residentb Spouse: ☐ Nonresident ☐ Part-Year Resident ☐ Resident

Yourself

Spouse/RDP

2 a I was domiciled in (enter two letter code, see instructions)

☐

MD

☐

b I was in the military and stationed in (enter two letter code)

☐☐

3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move)

☐☐

4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move)

☐☐

5 I was a CA nonresident the entire year (enter state of residence)

☐

MD

☐

6 The number of days I spent in CA for any purpose was:

☐

N

☐

7 I owned a home/property in CA (enter Y for Yes, N for No)

☐☐

8 Before 2016: I was a CA resident for the period of

☐☐**Part II Income Adjustment Schedule****Section A - Income**

	A	B	C	D	E
	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
7 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C	7				
8 Taxable interest.					
(b) 8(a)					
9 Ordinary dividends.					
(b) 9(a)					
10 Taxable refunds, credits, or offsets of state and local income taxes	10				
11 Alimony received	11				
12 Business income or (loss)	12				
13 Capital gain or (loss)	13				
14 Other gains or (losses)	14				
15 IRA distributions.					
(a) 15(b)					
16 Pensions and annuities.					
(a) 16(b)					
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17				
18 Farm income or (loss)	18				
19 Unemployment compensation	19				
20 Social security benefits.					
(a) 20(b)					
21 Other income.					
a California lottery winnings					
b Disaster loss deduction from FTB 3805V					
c Federal NOL (Form 1040, line 21)					
d NOL deduction from FTB 3805V	21				
e NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809					
f Other (describe):					
22 a Total: Combine line 7 through line 21 in each column. Continue to Side 2	22a				

MARYLAND
FORM
502RESIDENT INCOME
TAX RETURN2017
Page 2

NAME KEVIN S FOWLER

SSN [REDACTED]

INCOME See Instructions.	1. Adjusted gross income from your federal return	1.
	1a. Wages, salaries and/or tips	1a. [REDACTED]
	1b. Earned income	1b. [REDACTED]
	1c. Capital Gain or (loss)	1c. [REDACTED]
	1d. Taxable Pension, IRA, Annuities (Attach Form 502R.)	1d. [REDACTED]
	1e. Place a "Y" here in this box if the amount of your investment income is more than \$3,450	
ADDITIONS TO INCOME See Instructions.	2. Tax-exempt interest on state and local obligations (bonds) other than Maryland	2.
	3. State retirement pickup	3.
	4. Lump sum distributions (from worksheet in Instructions.)	4.
	5. Other additions (Enter code letter(s) from Instructions.)	5.
	6. Total additions to Maryland income (Add lines 2 through 5.)	6.
	7. Total federal adjusted gross income and Maryland additions (Add lines 1 and 6.)	7.
	SUBTRACTIONS FROM INCOME See Instructions.	8. Taxable refunds, credits or offsets of state and local income taxes included in line 1
9. Child and dependent care expenses		9.
10. Pension exclusion from worksheet in Instructions		10.
11. Taxable Social Security and RR benefits (Tier I, II and supplemental) included in line 1		11.
12. Income received during period of nonresidence (See Instructions.)		12.
13. Subtractions from attached Form 502SU		13.
14. Two-income subtraction from worksheet in Instructions		14.
15. Total subtractions from Maryland income (Add lines 8 through 14.)		15.
16. Maryland adjusted gross income (Subtract line 15 from line 7.)		16.
DEDUCTION METHOD See Instructions.		All taxpayers must select one method and check the appropriate box.
	<input type="checkbox"/> STANDARD DEDUCTION METHOD (Enter amount on line 17.)	
	<input checked="" type="checkbox"/> ITEMIZED DEDUCTION METHOD (Complete lines 17a and 17b.) STMT 1	
	17a. Total federal itemized deductions (from line 29, federal Schedule A.)	17a. [REDACTED]
	17b. State and local income taxes (See Instructions.)	17b. [REDACTED]
	Subtract line 17b from line 17a and enter amount on line 17.	
	17. Deduction amount (Part-year residents see Instructions.)	17.
MARYLAND TAX COMPUTATION	18. Net income (Subtract line 17 from line 16.)	18.
	19. Exemption amount from Exemptions area (See Instructions.)	19.
	20. Taxable net income (Subtract line 19 from line 18.)	20.
	21. Maryland tax (from Tax Table or Computation Worksheet Schedules I or II)	21.
	22. Earned income credit (1/2 of federal earned income credit. See Instructions.)	22.
	23. Poverty level credit (See Instructions.)	23.
	24. Other income tax credits for individuals from Part K, line 11 of Form 502CR (Attach Form 502CR.)	24.
	25. Business tax credits	You must file this form electronically to claim business tax credits.
	26. Total credits (Add lines 22 through 25.)	26.
	27. Maryland tax after credits (Subtract line 26 from line 21.) If less than 0, enter 0	27.
LOCAL TAX COMPUTATION	28. Local tax (See Instructions for tax rates and worksheet.) Multiply line 20 by your local tax rate .0283 or use the Local Tax Worksheet	28.
	29. Local earned income credit (from Local Earned Income Credit Worksheet in Instructions.)	29.
	30. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instructions.)	30.
	31. Local tax credit from Part L, line 1 of Form 502CR (Attach Form 502CR.)	31.
	32. Total credits (Add lines 29 through 31.)	32.
	33. Local tax after credits (Subtract line 32 from line 28.) If less than 0, enter 0	33.
	34. Total Maryland and local tax (Add lines 27 and 33.)	34.
	35. Contribution to Chesapeake Bay and Endangered Species Fund (See Instructions.)	35.
	36. Contribution to Developmental Disabilities Services and Support Fund (See Instructions.)	36.
	37. Contribution to Maryland Cancer Fund (See Instructions.)	37.
	38. Contribution to Fair Campaign Financing Fund (See Instructions.)	38.
	39. Total Maryland income tax, local income tax and contributions (Add lines 34 through 38.)	39.

TAXABLE YEAR

2017

California Adjustments - Nonresidents or Part-Year Residents

739021 02-27-18
SCHEDULE

CA (540NR)

Important: Attach this schedule behind Long Form 540NR, Side 4 as a supporting California schedule.

Name(s) as shown on tax return

KEVIN S. FOWLER

SSN or ITIN

Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2017.

During 2017:

1 My California (CA) Residency (Check one)

a Myself: ☒ Nonresident ☐ Part-Year Resident ☐ Residentb Spouse: ☐ Nonresident ☐ Part-Year Resident ☐ Resident
Yourself Spouse/RDP

2 a I was domiciled in (enter two letter code, see instructions)

☒ MD ☐

b I was in the military and stationed in (enter two letter code)

☐ ☐

3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move)

☐ ☐

4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move)

☐ ☐

5 I was a CA nonresident the entire year (enter state of residence)

☒ MD ☐

6 The number of days I spent in CA for any purpose was:

☐ ☐

7 I owned a home/property in CA (enter Y for Yes, N for No)

☐ N ☐

8 Before 2017: I was a CA resident for the period of

☐ ☐

Part II Income Adjustment Schedule

Section A - Income

	A	B	C	D	E
	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources)
7 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C	7				
8 Taxable interest.					
(b)	8(a)				
9 Ordinary dividends.					
(b)	9(a)				
10 Taxable refunds, credits, or offsets of state and local income taxes	10				
11 Alimony received	11				
12 Business income or (loss)	12				
13 Capital gain or (loss)	13				
14 Other gains or (losses)	14				
15 IRA distributions.					
(a)	15(b)				
16 Pensions and annuities.					
(a)	16(b)				
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17				
18 Farm income or (loss)	18				
19 Unemployment compensation	19				
20 Social security benefits.					
(a)	20(b)				
21 Other income.					
a California lottery winnings					
b Disaster loss deduction from FTB 3805V					
c Federal NOL (Form 1040, line 21)					
d NOL deduction from FTB 3805V	21				
e NOL from FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809					
f Other (describe):					
22 a Total: Combine line 7 through line 21 in each column. Continue to Side 2	22a				

MARYLAND
FORM
502RESIDENT INCOME
TAX RETURN

AS AMENDED

2018
Page 2

NAME KEVIN S FOWLER

SSN [REDACTED]

INCOME See Instructions.	1. Adjusted gross income from your federal return	1.
	1a. Wages, salaries and/or tips	1a. [REDACTED]
	1b. Earned Income	1b. [REDACTED]
	1c. Capital Gain or (loss)	1c. [REDACTED]
	1d. Taxable Pensions, IRAs, Annuities (Attach Form 502R.)	1d. [REDACTED]
1e. Place a "Y" in this box if the amount of your investment income is more than \$3,500		
ADDITIONS TO INCOME See Instructions.	2. Tax-exempt interest on state and local obligations (bonds) other than Maryland	2.
	3. State retirement pickup	3.
	4. Lump sum distributions (from worksheet in Instructions.)	4.
	5. Other additions (Enter code letter(s) from Instructions.)	5.
	6. Total additions to Maryland income (Add lines 2 through 5.)	6.
7. Total federal adjusted gross income and Maryland additions (Add lines 1 and 6.)		
SUBTRACTIONS FROM INCOME See Instructions.	8. Taxable refunds, credits or offsets of state and local income taxes included in line 1	8.
	9. Child and dependent care expenses	9.
	10a. Pension exclusion from worksheet (13A) Yourself <input type="checkbox"/> Spouse <input type="checkbox"/>	10a.
	10b. Pension exclusion from worksheet (13E) Yourself <input type="checkbox"/> Spouse <input type="checkbox"/>	10b.
	11. Taxable Social Security and RR benefits (Tier I, II and supplemental) included in line 1	11.
	12. Income received during period of nonresidence (See Instructions.)	12.
	13. Subtractions from attached Form 502SU	13.
	14. Two-income subtraction from worksheet in Instructions	14.
	15. Total subtractions from Maryland income (Add lines 8 through 14.)	15.
	16. Maryland adjusted gross income (Subtract line 15 from line 7.)	16.
DEDUCTION METHOD See Instructions.	All taxpayers must select one method and check the appropriate box.	
	<input checked="" type="checkbox"/> STANDARD DEDUCTION METHOD (Enter amount on line 17.)	
	<input type="checkbox"/> ITEMIZED DEDUCTION METHOD (Complete lines 17a and 17b.)	
	17a. Total federal itemized deductions (from line 17, federal Schedule A.)	17a.
	17b. State and local income taxes (See Instructions.)	17b.
Subtract line 17b from line 17a and enter amount on line 17.		
17. Deduction amount (Part-year residents see Instructions.)		
18. Net Income (Subtract line 17 from line 16.)		
19. Exemption amount from Exemptions area (See Instructions.)		
20. Taxable net income (Subtract line 19 from line 18.)		
MARYLAND TAX COMPUTATION	21. Maryland tax (from Tax Table or Computation Worksheet Schedules I or II)	21.
	22. Earned income credit (EIC) (See Instructions.)	22.
	23. Poverty level credit (See Instructions.)	23.
	24. Other income tax credits for individuals from Part AA, line 12 of Form 502CR (Attach Form 502CR.)	24.
	25. Business tax credits	You must file this form electronically to claim business tax credits.
	26. Total credits (Add lines 22 through 25.)	26.
	27. Maryland tax after credits (Subtract line 26 from line 21.) If less than 0, enter 0	27.
LOCAL TAX COMPUTATION	28. Local tax (See Instructions for tax rates and worksheet.) Multiply line 20 by your local tax rate .0283 or use the Local Tax Worksheet	28.
	29. Local earned income credit (from Local Earned Income Credit Worksheet in Instructions.)	29.
	30. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instructions.)	30.
	31. Local tax credit from Part BB, line 1 of Form 502CR (Attach Form 502CR.)	31.
	32. Total credits (Add lines 29 through 31.)	32.
	33. Local tax after credits (Subtract line 32 from line 28.) If less than 0, enter 0	33.
	34. Total Maryland and local tax (Add lines 27 and 33.)	34.
CONTRIBUTIONS See Instructions.	35. Contribution to Chesapeake Bay and Endangered Species Fund	35.
	36. Contribution to Developmental Disabilities Services and Support Fund	36.
	37. Contribution to Maryland Cancer Fund	37.
	38. Contribution to Fair Campaign Financing Fund	38.
	39. Total Maryland income tax, local income tax and contributions (Add lines 34 through 38.)	39.

**MARYLAND
FORM
502**

**AS ORIGINALLY FILED
RESIDENT INCOME
TAX RETURN**



2018
Page 2

NAME **KEVIN S FOWLER**

SSN [REDACTED]

INCOME See Instructions.	1. Adjusted gross income from your federal return	1.	
	1a. Wages, salaries and/or tips	1a. [REDACTED]	
	1b. Earned income	1b. [REDACTED]	
	1c. Capital Gain or (loss)	1c. [REDACTED]	
	1d. Taxable Pensions, IRAs, Annuities (Attach Form 502R.)	1d. [REDACTED]	
	1e. Place a "Y" in this box if the amount of your investment income is more than \$3,500		
ADDITIONS TO INCOME See Instructions.	2. Tax-exempt interest on state and local obligations (bonds) other than Maryland	2.	
	3. State retirement pickup	3.	
	4. Lump sum distributions (from worksheet in Instructions.)	4.	
	5. Other additions (Enter code letter(s) from Instructions.)	5.	
	6. Total additions to Maryland income (Add lines 2 through 5.)	6.	
	7. Total federal adjusted gross income and Maryland additions (Add lines 1 and 6.)	7.	
	SUBTRACTIONS FROM INCOME See Instructions.	8. Taxable refunds, credits or offsets of state and local income taxes included in line 1	8.
9. Child and dependent care expenses		9.	
10a. Pension exclusion from worksheet (13A) Yourself <input type="checkbox"/> Spouse <input type="checkbox"/>		10a.	
10b. Pension exclusion from worksheet (13E) Yourself <input type="checkbox"/> Spouse <input type="checkbox"/>		10b.	
11. Taxable Social Security and RR benefits (Tier I, II and supplemental) included in line 1		11.	
12. Income received during period of nonresidence (See Instructions.)		12.	
13. Subtractions from attached Form 502SU		13.	
14. Two-income subtraction from worksheet in Instructions		14.	
15. Total subtractions from Maryland income (Add lines 8 through 14.)		15.	
16. Maryland adjusted gross income (Subtract line 15 from line 7.)		16.	
DEDUCTION METHOD See Instructions.		All taxpayers must select one method and check the appropriate box.	
		<input checked="" type="checkbox"/> STANDARD DEDUCTION METHOD (Enter amount on line 17.)	
	<input type="checkbox"/> ITEMIZED DEDUCTION METHOD (Complete lines 17a and 17b.)		
	17a. Total federal itemized deductions (from line 17, federal Schedule A.)	17a.	
	17b. State and local income taxes (See Instructions.)	17b.	
	Subtract line 17b from line 17a and enter amount on line 17.		
	17. Deduction amount (Part-year residents see Instructions.)	17.	
	18. Net income (Subtract line 17 from line 16.)	18.	
	19. Exemption amount from Exemptions area (See Instructions.)	19.	
	20. Taxable net income (Subtract line 19 from line 18.)	20.	
	MARYLAND TAX COMPUTATION	21. Maryland tax (from Tax Table or Computation Worksheet Schedules I or II)	21.
		22. Earned income credit (EIC) (See Instructions.)	22.
23. Poverty level credit (See Instructions.)		23.	
24. Other income tax credits for individuals from Part AA, line 12 of Form 502CR (Attach Form 502CR.)		24.	
25. Business tax credits		You must file this form electronically to claim business tax credits.	
26. Total credits (Add lines 22 through 25.)		26.	
LOCAL TAX COMPUTATION	27. Maryland tax after credits (Subtract line 26 from line 21.) If less than 0, enter 0	27.	
	28. Local tax (See Instructions for tax rates and worksheet.) Multiply line 20 by your local tax rate .0283 or use the Local Tax Worksheet	28.	
	29. Local earned income credit (from Local Earned Income Credit Worksheet in Instructions.)	29.	
	30. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instructions.)	30.	
	31. Local tax credit from Part BB, line 1 of Form 502CR (Attach Form 502CR.)	31.	
	32. Total credits (Add lines 29 through 31.)	32.	
	33. Local tax after credits (Subtract line 32 from line 28.) If less than 0, enter 0	33.	
	34. Total Maryland and local tax (Add lines 27 and 33.)	34.	
	CONTRIBUTIONS See Instructions.	35. Contribution to Chesapeake Bay and Endangered Species Fund	35.
		36. Contribution to Developmental Disabilities Services and Support Fund	36.
37. Contribution to Maryland Cancer Fund		37.	
38. Contribution to Fair Campaign Financing Fund		38.	
	39. Total Maryland income tax, local income tax and contributions (Add lines 34 through 38.)	39.	

TAXABLE YEAR

2018

California Adjustments - Nonresidents or Part-Year Residents

839021 04-16-19
SCHEDULE

CA (540NR)

Important: Attach this schedule behind Long Form 540NR, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

KEVIN S. FOWLER

Part I Residency information. Complete all lines that apply to you and your spouse/RDP for taxable year 2018.

During 2018:

1 My California (CA) Residency (Check one)

a Myself: ☒ Nonresident ☐ Part-Year Resident ☐ Resident b Spouse: ☐ Nonresident ☐ Part-Year Resident ☐ Resident

Yourself Spouse/RDP

2 a I was domiciled in (enter two letter code, see instructions) MD

b I was in the military and stationed in (enter two letter code) _____

3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) _____

4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move) _____

5 I was a CA nonresident the entire year (enter state of residence) MD

6 The number of days I spent in CA for any purpose was: _____

7 I owned a home/property in CA (enter Y for Yes, N for No) N

8 Before 2018: I was a CA resident for the period of _____

Part II Income Adjustment Schedule**Section A - Income**
from federal Form 1040**A**
Federal Amounts
(taxable amounts from
your federal
tax return)**B**
Subtractions
See instructions
(difference between
CA & federal law)**C**
Additions
See instructions
(difference between
CA & federal law)**D**
Total Amounts Using CA
Law As If You Were a
CA Resident
(subtract col. B from col. A;
add col. C to the result)**E**
CA Amounts
(income earned or received as a
CA resident and income earned
or received from CA sources
as a nonresident)1 Wages, salaries, tips, etc. See
instructions before making
an entry in col. B or C 1

2 Taxable interest.

(a) ☐ 2(b) _____

3 Ordinary dividends.

(a) ☐ 3(b) _____

4 IRAs, pensions, and annuities.

(a) ☐ 4(b) _____

5 Social security benefits.

(a) ☐ 5(b) _____**Section B - Additional Income**
from federal Schedule 1 (Form 1040)10 Taxable refunds, credits, or
offsets of state and local
income taxes 10

11 Alimony received 11

12 Business income or (loss) 12

13 Capital gain or (loss) 13

14 Other gains or (losses) 14

15a Reserved 15b

16a Reserved 16b

17 Rental real estate, royalties,
partnerships, S corporations,
trusts, etc 17

**MARYLAND
FORM
502**

**RESIDENT INCOME
TAX RETURN**



2019
Page 3

NAME **KEVIN S FOWLER**

SSN [REDACTED]

MARYLAND TAX COMPUTATION	21. Maryland tax (from Tax Table or Computation Worksheet Schedules I or II)	21.
	22. Earned income credit (EIC) (See Instructions.)	▶ 22.
	<input type="checkbox"/> Check this box if you are claiming the Maryland Earned Income Credit, but do not qualify for the federal Earned Income Credit.	
	23. Poverty level credit (See Instructions.)	▶ 23.
	24. Other income tax credits for individuals from Part AA, line 13 of Form 502CR (Attach Form 502CR.)	24.
	25. Business tax credits	You must file this form electronically to claim business tax credits on Form 502CR.
	26. Total credits (Add lines 22 through 25.)	26.
LOCAL TAX COMPUTATION	27. Maryland tax after credits (Subtract line 26 from line 21.) If less than 0, enter 0	27.
	28. Local tax (See Instructions for tax rates and worksheet.) Multiply line 20 by your local tax rate .0283 or use the Local Tax Worksheet	28.
	29. Local earned income credit (from Local Earned Income Credit Worksheet in Instructions.)	29.
	30. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instructions.)	30.
	31. Local tax credit from Part BB, line 1 of Form 502CR (Attach Form 502CR.)	31.
	32. Total credits (Add lines 29 through 31.)	32.
	33. Local tax after credits (Subtract line 32 from line 28.) If less than 0, enter 0	33.
CONTRIBUTIONS See Instructions.	34. Total Maryland and local tax (Add lines 27 and 33.)	34.
	35. Contribution to Chesapeake Bay and Endangered Species Fund	▶ 35.
	36. Contribution to Developmental Disabilities Services and Support Fund	▶ 36.
	37. Contribution to Maryland Cancer Fund	▶ 37.
	38. Contribution to Fair Campaign Financing Fund	▶ 38.
	39. Total Maryland income tax, local income tax and contributions (Add lines 34 through 38.)	39.
	40. Total Maryland and local tax withheld (Enter total from your W-2 and 1099 forms and attach if MD tax is withheld.)	▶ 40.
	41. 2019 estimated tax payments, amount applied from 2018 return, payment made with an extension request, and Form MW506NRS	▶ 41.
	42. Refundable earned income credit (from worksheet in Instructions.)	▶ 42.
	43. Refundable income tax credits from Part CC, line 7 of Form 502CR (Attach Form 502CR. See Instructions.)	43.
	44. Total payments and credits (Add lines 40 through 43.)	44.
	45. Balance due (If line 39 is more than line 44, subtract line 44 from line 39. See Instructions.)	▶ 45.
	46. Overpayment (If line 39 is less than line 44, subtract line 39 from line 44.)	▶ 46.
REFUND	47. Amount of overpayment TO BE APPLIED TO 2020 ESTIMATED TAX	▶ 47.
	48. Amount of overpayment TO BE REFUNDED TO YOU (Subtract line 47 from line 46.) See line 51	REFUND ▶ 48.
AMOUNT DUE	49. Check here <input type="checkbox"/> if you are attaching Form 502UP. Enter interest charges from line 18 of Form 502UP or for late filing	▶ 49.
	50. TOTAL AMOUNT DUE (Add lines 45 and 49.) IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN. INCLUDE FORM PV	50.

TAXABLE YEAR

2019**California Adjustments -
Nonresidents or Part-Year Residents**939021 01-22-20
SCHEDULE**CA (540NR)****Important:** Attach this schedule behind Form 540NR, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

KEVIN S. FOWLER**Part I** Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2019.

During 2019:

1 My California (CA) Residency (Check one)

a Myself: ☒ **X** Nonresident ☐ Part-Year Resident ☐ Residentb Spouse: ☐ Nonresident ☐ Part-Year Resident ☐ Resident
Yourself Spouse/RDP2 a I was domiciled in (enter two letter code, see instructions) ☐ **MD** ☐b I was in the military and stationed in (enter two letter code) ☐ **MD** ☐3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) ☐ **MD** ☐4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move) ☐ **MD** ☐5 I was a CA nonresident the entire year (enter state of residence) ☐ **MD** ☐6 The number of days I spent in CA for any purpose was: ☐ **N** ☐7 I owned a home/property in CA (enter Y for Yes, N for No) ☐ **N** ☐8 Before 2019: I was a CA resident for the period of ☐ **N** ☐**Part II** Income Adjustment Schedule

	A	B	C	D	E
Section A - Income from federal Form 1040 or 1040-SR	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C 1					
2 Taxable interest. a <input type="radio"/> 2b					
3 Ordinary dividends. a <input type="radio"/> 3b					
4 IRA distributions. a <input type="radio"/> 4b					
Pensions and annuities. c <input type="radio"/> 4d					
5 Social security benefits. a <input type="radio"/> 5b					
6 Capital gain or (loss). See instructions 6					
Section B - Additional Income from federal Schedule 1 (Form 1040 or 1040-SR)					
1 Taxable refunds, credits, or offsets of state and local income taxes 1					
2a Alimony received 2a					
3 Business income or (loss) 3					
4 Other gains or (losses) 4					
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc 5					